

## § 40.1

## 27 CFR Ch. I (4–1–04 Edition)

### *Changes After Original Qualification*

- 40.395 Change in name.
- 40.396 Change in proprietorship.
- 40.397 Change in location.

### *Bonds and Extensions of Coverage of Bonds*

- 40.401 Corporate surety.
- 40.402 Two or more corporate sureties.
- 40.403 Deposit of securities in lieu of corporate surety.
- 40.404 Amount of bond.
- 40.405 Strengthening bond.
- 40.406 Superseding bond.
- 40.407 Extension of coverage of bond.
- 40.408 Approval of bond and extension of coverage of bond.
- 40.409 Termination of liability of surety under bond.
- 40.410 Release of pledged securities.

### OPERATIONS BY MANUFACTURERS

#### *Records*

- 40.421 General.

#### *Reports*

- 40.422 General.
- 40.423 Opening.
- 40.424 Monthly.
- 40.425 Special.
- 40.426 Closing.

#### *Inventories*

- 40.431 General.
- 40.432 Opening.
- 40.433 Special.
- 40.434 Closing.

#### *Document Retention*

- 40.435 General.

#### *Packages*

- 40.441 General.

#### *Miscellaneous Operations*

- 40.451 Transfer in bond.
- 40.452 Release from customs custody.
- 40.453 Use of the United States.
- 40.454 Removal for export purposes.

#### *Permanent Discontinuance of Business*

- 40.461 Discontinuance of operations.

### CLAIMS BY MANUFACTURERS

#### *General*

- 40.471 Abatement.
- 40.472 Allowance.
- 40.473 Credit or refund.
- 40.474 Remission.

#### *Lost or Destroyed*

- 40.475 Action by claimant.

### *Withdrawn From the Market*

- 40.476 Action by claimant.
- 40.477 Action by regional director (compliance).
- 40.478 Disposition of cigarette papers and tubes and schedule.

AUTHORITY: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5753, 5761–5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

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## Subpart A—Scope of Regulations

### § 40.1 Manufacture of tobacco products and cigarette papers and tubes.

This part contains regulations relating to the manufacture of tobacco products and cigarette papers and tubes; the payment by manufacturers of tobacco products and cigarette papers and tubes of internal revenue taxes imposed by 26 U.S.C. chapter 52; and the qualification of and operations by manufacturers of tobacco products.

[T.D. ATF–384, 61 FR 54085, Oct. 17, 1996]

### § 40.2 Territorial extent.

The provisions of the regulations in this part shall apply in the several States of the United States and the District of Columbia.

## Subpart B—Definitions

### § 40.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms shall have the meanings given in this section, unless the context clearly indicates otherwise. Words in the plural form shall include the singular, and vice versa, and words indicating the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not listed which are in the same general class.